Appl. No. 10/708,019 Amdt. dated September 26, 2006 Reply to Office action dated July 26, 2006

Atty. Docket No.

637.0002

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Gerry Arner

Serial No.: 10/708,019 Examiner: Jeremy Luks

Filed: February 3, 2004 Group Art Unit: 2837

For: ACCOUSTICAL ABSORBING ARCHITECURAL

COATING PROCESS

RESPONSE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed July 26, 2006, Applicants elect to prosecute claims 1-15 drawn to the sound attenuating material.

In view of the foregoing election, a favorable action on the merits are respectfully requested.

Respectfully submitted,

By: /fsamuels/

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Fax: (202) 331-3838 September 26, 2006